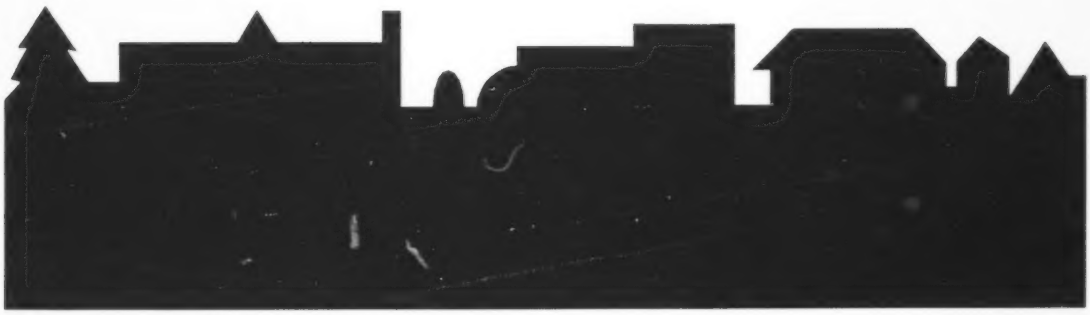
Saskatchewan
Government
Relations and
Aboriginal Affairs

Municipal Administrator's Guide

For Rural and Urban Municipalities



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Introduction

Purpose of Guide

The purpose of this guide is to assist administrators in Saskatchewan's urban or rural municipalities by providing a quick reference to the duties set out in *The Urban Municipality Act, 1984,* (UMA) which provides legislation for urban municipalities and *The Rural Municipality Act, 1989* (RMA) that legislates Saskatchewan's rural municipalities.

This guide is not intended to be a substitute for the Acts or any other legislation pertaining to municipal government. It is always a good idea to consult a specific piece of legislation directly for guidance. The section numbers for the applicable legislation have been included at the end of each section for easy reference.

The Municipal Relations Division of Government Relations and Aboriginal Affairs has developed many administrative guides to aid municipal administrators and councils. These manuals offer detailed information on particular issues and processes pertaining to municipalities. References to manuals are made throughout this guide; information on obtaining them is available on the final page. You can also view the guides directly by clicking on to the title of each guide listed throughout this document.

Definitions

"municipality"	for the purpose of this guide the term "municipality' refers to a rural municipality, town, village, resort village or a municipal district
"clerk"	Under Section 53 of UMA the council of a town, village or resort village with a population under 100 shall establish the office of "clerk"
"administrator"	The council of urban municipality with a population over 100 and the council of a rural municipality or municipal district shall establish the office of "administrator"
	Throughout this manual the term "administrator" will be used to refer to both the position of "clerk" or "administrator"

"Acts/Legislation"	For the purpose of this manual **"RMA"** refers to *The Rural Municipality Act, 1989*, and **"UMA"** refers to *The Urban Municipality Act, 1984*. Many other provincial statutes govern Saskatchewan municipalities such as *The Planning and Development Act, 1983, The Local Government Election Act and The Tax Enforcement Act*. Statutes are pieces of legislation passed by the provincial government. If legislation delegates a specific power to certain individuals or bodies it is done through a document called a regulation. The regulations of an act may contain prescribed forms or designations as set out in the legislation. All of the provincial statutes including any pertaining to municipalities are available free of charge from the Queen's Printer website at www.qp.gov.sk.ca.
"GRAA"	Department of Government Relations and Aboriginal Affairs, the Advisory Services Unit and Community Planning Branch fall under the Municipal Relations Division of the department.
"Minister"	Means the Minster of Government Relations
"Sk. Municipal Board"	Commonly referred to as **SMB,** the board is an administrative tribunal structured to ensure the financial credibility of municipalities. The board hears appeals respecting tax assessment, fire prevention, planning development subdivisions, municipal boundaries and property maintenance. The board also approves municipal capital debt financing and local improvement initiatives.
"website"	Refers to the Municipal Relations Division website at www.municipal.gov.sk.ca. The website contains information for rural and urban municipalities pertaining to council and administration along with access to sample bylaws, guides and links to municipal information sites.

Section 1 – Role of Council

Appointment of Administrator

Rural and urban municipal councils are directed by legislation to appoint an administrator for the municipality. Urban councils must also establish the offices of treasurer and assessor; in smaller municipalities it is very likely that one person holds all three positions (administrator, treasurer and assessor). The resolution appointing a person as administrator should specifically indicate that the person is fulfilling all three roles. Larger communities may need to establish separate offices for each position. Under Section 54 of the UMA, the council of a town has the authority to establish the office of "manager" by a bylaw passed by the majority of the total number of council members. The powers and duties of the manager are set out in the bylaw which may include the power to appoint, suspend, or dismiss certain municipal officials.

Urban municipal managers, administrators, clerks, treasurers, assessors, auditors and solicitors must sign an oath of office before commencing with their duties.

The RMA and UMA also provide council with the authority to establish any other offices it considers necessary (e.g. Assistant Administrator, Recreation Director, and Economic Development Officer).

(RMA Sections 49, 51; UMA Sections 53, 54, 55, 56)

Qualifications of Administrators

In rural municipalities a person appointed as an administrator must hold a valid certificate of membership and qualifications required under *The Rural Municipal Administrators Act*. Urban municipalities with a population of 100 or more must appoint an administrator holding a certificate and qualification under *The Urban Municipal Administrators Act*. If the population of an urban municipality is under 100, it is not mandatory for the administrator to be certified.

Qualifications are determined by the Board of Examiners as established under each Act. Certificates of qualification are issued by the board as they are the ones who set out the examinations and tests of competence.

(RMA 51, 51.1; UMA 63, 63.1)

Acting Administrators

When an administrator (and/or treasurer in urban municipalities) is unable to perform his or her duties, or if the office is vacant, council may appoint an acting administrator (or acting treasurer) for a period of no longer than three months. There are two exceptions to this rule.

- If the office of the administrator is vacant and council has taken reasonable steps to hire a qualified administrator, the board of examiners may issue a permit allowing the acting administrator to hold office for any period specified in the permit.
- If the administrator is ill or has taken a leave of absence, the acting administrator may hold office for a period of six months or until the administrator resumes his or her duties or terminates his or her employment.

A person appointed as an acting administrator (or acting treasurer) has all the powers and duties of the administrator (or treasurer)

(RMA 51; UMA 63)

Bonding

Municipal administrators are required under legislation to be bonded for an amount of not less than $10,000. At the first meeting of council in January of each year the administrator must provide to the reeve/mayor proof of bond. The reeve or mayor shall then present the bond to council. Council also has the authority to bond any other employees it deems necessary.

(RMA 55; UMA 58)

Suspension and Dismissal of Administrators

In rural municipalities the reeve has the power to suspend an administrator or any other employee and must report the suspension and reasons for it to the council. Rural administrators, when dismissed by the council may make application to the Rural Municipalities Board of Reference for an investigation into the dismissal.

Urban municipalities do not authorize the head of council to suspend an employee; this must be a council decision. The employee must be provided with a written statement for the suspension. If council feels the suspension should be extended, the employee should be reinstated or dismissed it must pass a resolution to do so.

(RMA 56, 56.1, 57; UMA 55.1)

Other Municipal Officials

As stated earlier councils have the authority to appoint offices of municipal officials as they see fit. Examples would be Recreation Directors, Economic Development Officers, Public Works Foreman or Assistants.
It should also be noted that council must appoint an auditor who holds a recognized accounting designation to perform the annual audit of the municipality's books. Town councils are also legislated to appoint or employ a solicitor for the municipality. Resort villages and villages are not required to do so in legislation.

Section 2 – Role of Administrator

Secretary to Council

Meetings/Minutes

As the administrator for a municipality it is your duty to attend council meetings and record the proceedings. Council determines when and where the regular meetings are held except when the meeting is the first meeting after a general "urban" election, in which case the administrator will set the date and time for the meeting. This first meeting of this "new" council must be held on or before November 10th in towns, villages and cities and on or before August 10th in resort villages.

Rural administrators have the duty to set the date and time for the first meeting of council each year; this meeting must be held no later than January 15.

It should be noted that council cannot hold a meeting unless there is a quorum present. A quorum is a majority of the whole council or in simple terms 50% + 1of the entire council.

(RMA 32-34; UMA 42, 43)

Special meetings are called by the administrator when he or she receives a written request from the reeve/mayor or from the majority of members of council. When a special meeting is called the administrator must provide written notice of the date, time, and place of the special meeting and the business to be transacted or reason for the meeting, to all members of council at least 24 hours (urban) or 48 hours (rural) prior to the meeting. Only the business stated in the written notice can be discussed at the special meeting unless all members of council are present and vote unanimously that other items can be decided on.

(RMA 35; 36.2; UMA 44)

During council meetings municipal administrators have the role as the recording officer. Legislation instructs administrators to attend all meetings of council and to enter in the minutes the names of all members present and record all resolutions, decisions and other proceedings of council. It is recommended to state which members of council are absent to eliminate any doubt that a member's name was omitted in error.

When a recorded vote is called for by any member of council, the administrator will record the name and vote of every member voting on any matter or question. If a member of council declares pecuniary interest in any matter, the administrator will record this in the minutes too. It is also the duty of the administrator to ensure that the minutes of all regular and special meetings of council are approved at the next regular meeting. Once approved, each page of minutes must be initialed and the last page signed by the presiding member of council.
More information on council meeting procedures is available in two manuals: A Guide to Council Meeting Procedures – Rural Municipalities and A Guide to Council Meeting Procedures for Urban Municipalities

(RMA 63; UMA 64, 65)

Bylaws

Municipal councils exercise their power and duty by the passing of resolutions and bylaws. The municipal acts set out what authorities a council has and whether or not a bylaw needs to be passed or if a resolution will suffice. If the legislation specifies that the action must be done by bylaw, council has no choice than to pass a bylaw. When legislation does not specify, the action may be performed by resolution. Every proposed bylaw is required to receive three distinct and separate readings with the third reading constituting the adoption of the bylaw. No more than two readings of a proposed bylaw may be given at one meeting unless the members of council present at the meeting give unanimous vote to give the bylaw three readings.

Once a bylaw is adopted and the seal of the municipality applied, the original copy is kept in the minute book. A bylaw register must also be maintained in the municipal office which contains a true certified copy of each current bylaw passed by council. As bylaws become outdated it is a good idea to repeal them to keep the register current. A repealing bylaw is passed to repeal or cancel bylaws. Any number of bylaws can be repealed at once using one repealing bylaw; the bylaw register should only contain one repealing bylaw at a time. Each time you repeal bylaws repeal the previous repealing bylaw. Information on writing and passing of bylaws is available in the Municipal Bylaw Guide.

It should also be noted that certain bylaws may require advertising of the proposed bylaw and a public hearing before it can be adopted. An example of this is an amendment to a municipality's zoning bylaw under *The Planning and Development Act, 1983* which may require ministerial approval. Information on zoning bylaws is available from the Community Planning Branch or on the website. Bylaws to change rates for water and sewer services require approval from SMB before implementation.

(RMA 178; UMA 85)

Correspondence

As the administrator you have the responsibility of processing the municipality's correspondence. When the municipality receives correspondence you, as the administrator, must decide whether the matter must go before council or if you have the authority to reply. The responsibility of communicating the decisions or instructions of council after council meets falls to administration. Other administrative duties would include the authority to execute documents and if a statement, report or other information is required by the Minister the administrator must prepare and supply it.

Record Retention

The records, documents and the seal of the municipality are entrusted to the care of the administrator. It is important that records are kept properly according to a record retention schedule bylaw passed by council. Legislation states that the annual financial statements, tax and assessment rolls, minister's orders, minutes and cemetery records are retained permanently. As noted earlier, certified true copies of current bylaws are retained in a bylaw register; however, repealed bylaws may be destroyed in accordance with the municipality's records retention and disposal schedule. A sample Record Retention Schedule is available on the website or from GRAA.

(RMA 67; UMA 82)

Inspection of Documents

Certain documents and records of a municipality are public and are open to inspection by certain persons. Urban legislation allows *any person* to inspect the documents, while rural legislation limits it to *any voter*. Those records subject to inspection include: contracts approved by council, accounts paid by council, reports of consultants, committees, employees, boards, associations after submission to council (does not include opinions or reports from the municipality's legal counsel), minutes after approval, and any other report or record authorized by council. It is

the duty of the administrator to fulfill the request within a reasonable time. If the request is for copies of the documents, these are to be supplied for a cost.

- Rural legislation sets a rate of 1 cent per word. Rural councils may also set an annual fee to be charged to persons requesting copies of the minutes for the entire calendar year.
- Urban legislation authorizes council to set a "reasonable rate" for copies that cannot exceed the cost of administration.

(RMA 66; UMA 326)

Extension of Time

Throughout legislation certain duties must be preformed on or before a certain date. Occasionally these time frames might not be met, many times for reasons beyond the control of administration or council. For most time lines council has the authority to pass a bylaw extending the time allowed to perform the act. The bylaw must be passed within 30 days after the time fixed for performing the act, and the bylaw cannot extend the deadline for more than 90 days. Exceptions to this are for actions of the board of revision and the establishment of mill rate factors, which require a minister's order to extend the time.

(RMA 3; UMA 329)

Service of Documents

Many times legislation requires the service of documents or notices to be delivered and provides the process for service. If legislation does not give direction, the document or notice is to be served personally or by registered mail. Any notice served by registered mail is deemed to have been received on the 5th day following the date of mailing. If the address of the person to be served is unknown it can be served by publishing it in two issues of a newspaper circulating in the municipality. Please note that no action is to be taken by the municipality within 3 days after the second notice is published.

(RMA 412.1; UMA 330)

Financial Duties of Administrator

As the administrator of a municipality a large part of responsibility lies with cash collections and disbursements and other financial duties on behalf of the municipality. A complete and accurate account of all financial transactions affecting the municipality must be maintained. A monthly financial statement showing all receipts and payments must be submitted to council, along with a bank reconciliation and any other statement council may by resolution request. From time to time the Minister of Government Relations may require certain reports or statements, at that time the administrator is obligated to prepare and transmit the information in the form as directed by the minister.

Cash Collections

It is the duty of the administrator to collect and receive all moneys paid to the municipality and issue receipts. This includes tax collections (municipal & school), utility billing, payments for services provided, grants, hail tax, etc.

When the cash collections have accumulated to the amount of:

- $1,000 for villages and resort villages;
- $3,000 in case of a town;
- $10,000 for rural municipalities;
- OR another amount determined by council that is equal to or less than the amount for which the administrator (treasurer) is bonded.

The money collected must be deposited in the name of the municipality in the financial institution designated by council. The administrator (treasurer) is not required to make more than one deposit per day.

Municipalities may receive collections by electronic transfer or through a third party collecting money on behalf of the municipality (e.g. utility payments made at a financial institution).

Collections received each month on behalf of other taxing authorities (school taxes or hail taxes) must be forwarded to those taxing authorities by the 10th of the following month.

(RMA 63; UMA 65)

Disbursements

Any payments made by the administrator on behalf of the municipality must be submitted to council for approval. Payments made by cheque are to be signed by the administrator and countersigned by the reeve/mayor or deputy reeve/deputy mayor. If the administrator is absent or if council authorizes, cheques may be signed by the assistant administrator or treasurer, whichever the case may be.

All payments of accounts must be approved by council before payment. However council may pass a bylaw to authorize the payment of employee wages, employee deductions, employer contributions, light, heat, power, telephone, water accounts or for any other purpose designated in the bylaw, as they become due. These payments will be approved at the next meeting of council. It has already been noted that collections for other taxing authorities (school divisions, Municipal Hail Insurance) must be remitted by the 10th of the following month. Another important deadline is for employee, employer contributions (CPP, EI, Income Tax, MEPP) which must be remitted to the proper agencies by the 15th of each month.
Council may pass a bylaw authorizing the administrator to establish a separate bank account for the payment of salaries, wages or any other purpose designated in the bylaw.

(RMA 63, 64; UMA 65)

Budget

The financial year of a municipality is the calendar year running from January 1 to December 31. Each year council is required to prepare and adopt a budget containing the estimated revenues and expenditures of the municipality for the current year. It is imperative that the budget include any installment payments for debt of the municipality, amounts of any operating deficits incurred in the preceding year, along with all revenues from grants received, taxes levied or any other source of revenue. Once the budget is completed to determine the amount of levied taxes required to meet the estimated expenditures, council must adopt the budget and set a uniform mill rate for the municipality.

Adoption of the budget and the setting of a mill rate are done by resolution of council. Along with a budget, urban municipalities are required to prepare a capital works plan for a period of not less than 5 years.

If the financial position warrants it, the SMB may require a municipality's budget be submitted for approval by the board. The SMB may approve or vary the budget of the municipality.

(RMA 257, 258, 261; UMA 202, 203, 204)

Tax Tools

During the budget process, council will decide whether or not to make use of the available tax tools. Tax tools help to provide equity in the taxation process and allow council to accommodate tax shifts that occur during the assessment revaluation process.

The available tax tools are: minimum tax, base tax, mill rate factors or phase-in plans. More information is available in the guide entitled Municipal Property Tax Tool Guide.

(RMA 330.2, 330.3, 339.2, 339.3; UMA 279.2, 279.3, 279.4, 279.5)

Financial Statements and Audits

Each year the administrator is required to prepare a financial statement for the municipality for the fiscal year ending on December 31 of the preceding year.

- Urban administrators must prepare the statement before June 1st;
- Rural administrators must meet a deadline of May 15th.

Municipalities are required to follow the generally accepted accounting principles for local governments which are recommended by the Canadian Institute of Chartered Accountants.

On or before January 15th of each year, the administrator (treasurer) is required to prepare and transmit a school liability statement to each school division in which the municipality is situated in part or in whole. This statement indicates the amount of money collected, forwarded and the balance owing to the school division as of December 31.

At least once each year the auditor appointed by council shall make an examination of the records, books and accounts of the municipality and of any board, association, commission established by council that administers municipal funds. The auditor will verify the financial statement prepared by the administrator and send a copy of the statement to the minister and to the head of council (reeve or mayor).

Audits of rural municipalities for the preceding year must be completed on or before June 1. In urban municipalities the deadline is July 1. On or before September 1 in each year the financial statement or a synopsis of the financial statement is mailed to each person on the assessment roll or council may publish the synopsis in a newspaper circulating in the municipality.

Financial statements are public documents and available for inspection.

- In rural municipalities any voter may inspect the financial statement and if he or she chooses may obtain a copy for a reasonable fee.
- The UMA reads that any person may inspect the document or obtain a copy at his or her own expense.

(RMA 69, 70; UMA 73, 73.1)

More municipal financial statement information is available in the following manuals:
Municipal Financial Information Manual
Municipal Financial Statement (Sample & Blank Form)
Saskatchewan Municipal Audit Guidelines

Temporary and Long Term Borrowing

Legislation allows municipalities to borrow funds in certain municipal situations. Council may authorize the reeve/mayor and administrator/treasurer to incur debt obligations to meet current year expenditures. There are limitations on the amount of money a municipality can borrow.

- In rural municipalities the total amount of short term borrowing cannot exceed the amount of taxes levied in the preceding year.
- Urban municipalities cannot have the total amount of temporary debt exceed 2 times the estimated revenue for the year. Estimated revenue is the amount of taxes levied and any unconditional provincial or federal grants receivable.

(RMA 262; UMA 207)

Municipalities can incur debt obligation for a period of longer than 1 year if council chooses. If council decides to construct a road or pave a street an option would be to borrow funds to be paid back over time. Both rural and urban municipalities must pass a bylaw to create long term debt that is approved by the SMB. Long term debt is defined as the following:

- Urban Municipalities - term extends longer than 1 year and does not exceed an amount authorized by SMB.
- Rural municipalities do not need SMB approval if the debt is for less than 3 years, debentures are not being issues and if it does not exceed the previous year's municipal tax levy.

(RMA 265 - 267; UMA 210 - 212.1)

Capital Trust Funds

Urban and rural municipalities may, by bylaw, create a capital trust fund to be used for the purchase of machinery or for any other capital works as council considers appropriate. In the bylaw council will decide how to establish, use and repay the monies of the fund. The bylaw may also provide for any additional sums to be added to it as council sees fit and it may authorize the type of expenditures that may be made from the trust fund.

(RMA 279, 281; UMA 233, 234)

Assessment and Taxation

Assessment Values

The administrator of the municipality is also the assessor (sometimes referred to as the "local assessor"). This title brings many duties related to the assessment and taxation of properties within the municipality. The assessor is responsible to ensure that all properties have an assessed value placed on them.

Assessment is the value placed on property for the purpose of taxation. All land and improvements in a municipality are subject to assessment. The Saskatchewan Assessment Management Agency (SAMA or the agency) is responsible for providing the methods by which property is valued. Assessors from the agency inspect properties and provide the municipality with the assessed value. Municipalities have the option to not use this service provided by SAMA and may contract other assessors to provide assessment of lands and improvements within the municipality.

Values placed on the land or improvements are the fair value assessment which is not to be confused with fair market value. There are different classes to properties and each class is given a percentage of value that constitutes the taxable assessment. The different classes and current percentages of value are as follows:

- Range land and improvements - 50%
- Agriculture land and improvements - 55%
- Residential land and improvements (includes Multi-Unit and Seasonal) - 70%
- Commercial and Industrial land and improvements - 100%
- Elevators, Railway Right of Way and Pipeline (land and improvements) - 75%

The following example may make it easier to understand:

- If a residential property has a fair value assessment of $100,000 the taxable assessment would be $70,000.
- If the property was classed as commercial with a fair value of $100,000, the taxable value would also be $100,000 and lastly;
- If the property was agriculture property with a fair value of $100,000 the taxable assessment would be $55,000.

Taxable assessment is used in determining the amount of taxes payable on the property. This will be explained in detail later in this guide. It should also be noted that certain properties may be exempt from taxation. In this case the property will still have an assessed value; however, the value is an exempt value and not a taxable value.

(RMA 282-288; UMA 236-239.3)

Assessment Roll

As the assessor, the administrator is responsible for preparing the assessment roll each year which lists all of the land and improvements within the municipality along with the assessed values. Changes in assessed values and additions of properties are entered to the roll at this time. The assessment roll must also include property class, the name and address of the owner(s), the legal description of the property and school support (separate or public). The assessment roll is to be completed

- no later than April 1st by urban municipalities and;
- by May 1st in rural municipalities.

Within 15 days (urban) or 2 weeks (rural) of completing the assessment roll, the assessor must post a notice of completion of the roll as well as publish the notice in a local newspaper and The Saskatchewan Gazette. Notice of assessment is also mailed to every person on the roll or if council has passed a bylaw to dispense with the mailing of notices, only to those persons whose assessment has changed.

After all of the assessment notices have been mailed the administrator is required to complete the "Statement of Completion of Mailing of Assessment Notices" This form is:

- Form "C" in the Urban Municipality Assessment and Taxation Regulations
- not prescribed for rural municipalities

Once the assessment roll is completed, advertised and notice given, the roll is open to public inspection during normal business hours for a period of not less than 30 days to allow for any assessment appeals. Council may authorize that the roll or portions of the roll be available for pubic inspection during any additional times that council determines. If council does open the roll during additional periods it does not extend the 30 day appeal period.

Within 30 days of the notice of assessment being advertised and mailed, any person holding an interest in a property can appeal the assessment to be heard by the Board of Revision by delivering a notice of appeal to the secretary of the board. Council must pass a bylaw to set a fee for assessment appeals. The assessment appeal process, along with other information pertaining to the Board of Revision is outlined in detail in the following publications:

1) Appealing Your Property Assessment Pamphlet
2) Assessment Appeal Process
3) Assessment Appeal - Decision Writing Process
4) Assessment Appeal - Hearing Process

Once the Board of Revision has completed its duties, the assessor will amend the assessment roll according to the decisions of the board. If any person feels the board of revision has erred in their judgment, he or she may further appeal to the Assessment Appeals Committee. Information pertaining to this is included in the Assessment Appeal Process guide above. The dead line for the board of revision to conclude its duties is June 15th in urban municipalities and August 1st in rural municipalities. After the board of revision has given its decisions changes are made to the assessment roll. Once the changes have been entered the Annual Assessment Return must be completed and submitted to SAMA for confirmation to validate the assessment roll. If the assessment roll is not confirmed taxes levied are not recoverable under *The Tax Enforcement Act* or any other legislation.

(RMA 294-329; UMA 244- 273)

Tax Roll and Tax Notices

Once the assessment process is complete it is time for the administrator to prepare the tax roll. The tax roll may be a continuation of the assessment roll and contain the same information with the addition of the sums of taxes charged to each property and arrears of taxes added to the roll. Council has already made the decisions on the mill rate and tax tools to be used during the budget process so the next step is to levy the municipal and school taxes. School divisions must notify the municipality of their mill rate, council must authorize the rate in the minutes. Once the taxes are

levied the administrator will mail tax notices to the each person whose name appears on the tax roll.
Deadlines for sending tax notices are

- September 1st for rural municipalities and
- August 1st in urban municipalities.

The tax notice must show all of the taxes owing on a property and be broken down into municipal and school, current and arrears. If there are arrears of taxes, the notice must also show whether there is a tax lien registered against the property.

Legislation also provides for certain properties to be exempt from taxation. These properties are not levied taxes and have exempt assessments.

Councils may also pass a bylaw allowing discount for promptly paid taxes or a bylaw providing for a penalty charge to be added to unpaid taxes.
Rural municipal tax notices would also include any rates levied for Municipal Hail Insurance, Conservation and Development, pipelines or levies for services under Section 338 of the RMA. Properties situated within regional parks are subject to taxation at a rate set by the park authority. Council must authorize the levy and the rural municipality is responsible for collecting the levy. The rural municipality retains an amount of the taxes collected that is not less than 20% (or any amount agreed upon by the council and the park authority) as payment for administration of tax levy and collection. Once all tax notices have been mailed, administrators must prepare a statement indicating the date on which the notices were mailed as proof of mailing. This is not a prescribed form.

To help you further the Assessment and Tax Roll Schedule contains the timelines for the assessment and taxation process. Rural administrators should also obtain a copy of *The Municipal Hail Insurance Act*.

(RMA 330-336; UMA 275, 279-292)

Tax Certificates and Statements

From time to time an administrator will be asked to provide a tax certificate or a tax statement showing the amount of taxes owing with respect to any lot or parcel of land and any amount required to remove a tax lien from the land. Tax certificates are prescribed forms that must be signed by the administrator, include the seal of the municipality and are binding on the municipality. A tax statement is a not a prescribed form, it may contain similar information but is not binding on the municipality. Council must pass a bylaw to set the fees for providing a tax certificate and tax statement.

(RMA 395; UMA 297.1)

Collection of Taxes

Once the taxes have been levied the next step is the collection of taxes for the municipality and for other taxing authorities. Municipalities are legislated to collect school division taxes and forward these amounts to the division. Rural municipalities must also collect any Saskatchewan Municipal Hail Insurance premiums, Conservation and Development fees levied against properties. Taxes of properties are recoverable from the owner or from the tenant of the land or buildings. Aside from this there are other options available to council for collection of taxes. Some examples are included in an article on the following website: http://www.robertsonstromberg.com/research/articles/mun2.html

(RMA 365-390; UMA 294-296.01, 297.2)

Tax Enforcement

If taxes are not paid by December 31 of the year in which they are levied they fall into arrears. The municipality may take action under *The Tax Enforcement Act* and pursue title of the property. There are many steps involved in the tax enforcement process and procedures must be strictly followed. The Tax Enforcement Procedures Manual is available on the website. This publication guides administrators through the complete tax enforcement process.

(RMA 365-393; UMA 294-308)

Section 3 - Planning and Development in Municipalities

Role of Municipality

In Saskatchewan, the primary responsibility for community planning, development issues, land use and municipal services rests with local government. Municipalities have the authority to carry out planning, establish zoning controls, require development permits and require servicing agreements to manage land use and development issues.

The Planning and Development Act, 1983 provides this authority to municipalities through legislation and 2 sets of regulations:

- *The Subdivision Regulations* which are implemented by the province unless superceded by a local subdivision bylaw or zoning bylaw regulation and
- *The Dedicated Lands Regulations* applies to the administration of environmental reserves, public reserves, municipal reserves, buffer strips and certain walkways.

Without a policy plan a municipality has little control over development and related servicing demands and it cannot enforce the separation of incompatible land uses (e.g. residences and industrial or livestock operations). *The Act* allows councils to adopt two types of policy plans, Basic Planning Statements (BPS) and Development Plans. With the assistance of a plan the municipality can:

- set out the desired framework for future development;
- provide councils with guidance;
- empower council to enforce these decisions;
- reduce land use conflicts;
- provide opportunities for input from all interested parties;
- inform the community of how council intends to direct and manage the community's needs and expectations.

Municipalities are provided with significant governance to manage their community. They also have the ability to establish advisory planning districts and district commissions to assist them in joint management land use and development interests. The commissions provide a formal process for inter-municipal discussions and provide an opportunity for consistent land use policies between affiliated municipalities.

Basic Planning Statements

Municipalities that are not experiencing large scale or numerous development proposals can pass a bylaw to adopt a BPS. The statement must:

- include a statement of the objectives for the future development of the municipality;
- include a statement of the zoning bylaw;
- incorporate land use policies;
- include a basis for any studies that the Minister may require;
- address any other matter council feels is advisable.

Development Plans

A development plan is more complex and broader in scope than the BPS. It is suited for municipalities with more complex development issues. The plan serves as a framework for making development decisions by:

- identifying critical problems and opportunities concerning the development of land and the social, environmental and economic effects and
- setting out the desired timing, patterns and characteristics of proposed development.

Zoning Bylaws

To implement a policy plan councils use a zoning bylaw to divide the municipality into zoned areas and regulate the development and use of land in each. Zoning bylaws permit councils to set standards for the use and subdivision of land along with helping to manage the supply of municipal services and resources to new development. The bylaw usually requires all developers to obtain a development permit from the municipality before proceeding with development. Sample zoning bylaws along with procedures are available on the website.

Enforcement

Anyone who contravenes any of the provisions of a municipality's Development Plan, Basic Planning Statement, or Zoning Bylaw is guilty of an offence under *The Act,* and is liable on summary conviction to the penalties provided in the legislation. Municipalities have the responsibility to correct situation of zoning noncompliance by issuing zoning enforcement orders. Failure to follow the document's procedure may impact the municipality's ability to enforce the bylaw.

Subdivision Review

Subdivision means the division of a parcel of land into smaller parcels or dividing a parcel for a road or other public use. New ownership titles are issued after a subdivision has been given proper approval. Proposals to subdivide must comply with the Act, *The Subdivision Regulations* and with the municipality's policy plan and zoning bylaw.

The main steps in the subdivision process are:

- preliminary consultation with the municipality to ensure the application will comply with the development plan of the municipality:
- the applicant completes and sends the application to the Community Planning Branch for approval
- the Community Planning Branch has 90 days to review and make a decision on the application;
- once a decision is made a Certificate of Approval is issued for the subdivision. After approval the subdivision can be registered with the Information Services Corporation. Refusals and conditional approvals may be appealed.

Appeals

Legislation provides an appeal process to protect the individual's or a municipality's rights and to deal with unique situations. The Act allows for a local municipal Development Appeal Board to hear appeals concerning development permits, servicing agreements, subdivision applications, orders issued under property maintenance bylaws or interim development control. Another function of the Development Appeal Boards is to resolve disagreements over the administration of zoning bylaws. Some decisions by the board may be further appealed to the Planning Appeals Committee of the SMB. More information is available on the website or from the Community Planning Branch.

Dedicated Lands

Lands for parks, open space, and other public facilities are called dedicated lands. Buffer strips, environmental reserves, municipal reserves, public reserves and walkways are all dedicated lands. The Act and *The Dedicated Land Regulations* govern the provision, ownership, use and sale of these lands. The municipality in which the land is located is responsible for maintaining dedicated land. The type and location of dedicated land is determined by the council and the Community Planning Branch. Only certain uses are permitted on each type of dedicated land. A council may propose selling dedicated lands if they are no longer needed or exchange municipal reserves for other land of equal or greater value. Before approval to sell or exchange dedicated lands, a council must hold a public hearing. After the hearing council must pass a bylaw and forward it to the Community Planning Branch for approval.

More information is available in the Dedicated Lands Guidelines or on the Municipal Relations Division website under Community Planning.

Role of Community Planning Branch

The Community Planning Branch of GRAA provides planning tools and services to municipalities. It offers a coordinated role between municipal and provincial interests to ensure:

- provincial interests are incorporated into local policy plans and zoning bylaws
- municipal bylaws do not conflict with provincial interests; and
- municipal interests are considered or incorporated within provincial initiatives.

The Act enables the Minister with the authority to:

- establish provincial land use policies;
- establish municipal planning commissions;
- approve Basic Planning Statements and Development Plans and Zoning Bylaws adopted by municipalities; and
- undertake any study pertaining to land use.

For more assistance please contact the Community Planning Branch (contact information is given in the final chapter of this manual).

Section 4 - Other Legislation

As an administrator in Saskatchewan it may be required for you to administer other pieces of legislation. Here is a brief outline of that legislation along with links to available guides pertaining to each issue. It is always a good idea to review any statutes and regulations to understand the responsibility of the municipality.

Dangerous Animals

The RMA and UMA have provisions for control of dangerous domestic animals (dogs, cats, birds etc.). Councils have the authority to pass a bylaw to regulate and control the animals and any persons harboring animals. Previously this legislation only applied to dangerous dogs but has recently been expanded to include all domestic animals. Both municipal acts include "*Dangerous Dog Regulations*". The Dangerous Dogs Pamphlet may also offer some advice.

Elections

As the administrator you will likely be appointed to fulfill the role of Returning Officer or Deputy Returning Officer during municipal elections or by-elections. There are significant differences between elections for rural municipalities and urban municipalities.

The RMA contains provisions for elections in rural municipalities. Some points to remember are that:

- Elections in rural municipalities are held on the third Wednesday following Nomination Day, which is the third Monday in October.
- Rural council members have staggered terms lasting 2 years.
- Elections for reeve and odd numbered divisions are held in even numbered years.
- Even numbered divisions hold elections in odd numbered years.

More information is available in the following publications:

a) Election Guide for Rural Municipalities
b) Rural Election Calendar

(RMA 74-167)

Urban municipal elections are governed by *The Local Government Election Act.* Councillors in urban municipalities hold office for 3 year terms

- Elections for resort villages are held the last Saturday in July, every 3 years.
- Cities, towns and villages mark the 4th Wednesday in October as Election Day.
- All members of the urban council have the same 3 year term between elections

The following guides are available to assist administrators during the election process:

a) Returning Officers Manual - Urban
b) Deputy Returning Officers Manual
c) Deputy Returning Officers Manual - Resort Villages
d) Urban Election Calendar

(Local Government Election Act)

Fire Prevention

An administrator must ensure that council makes any appointments necessary for fire prevention and control. *The Prairie and Forest Fires Act* instructs councils (rural municipal or certain resort villages) to appoint fire rangers to carry out the responsibilities of the statute. *The Fire Prevention Act* (Section 2) directs all councils to appoint a "local assistant" if the municipality has not appointed a fire chief. When a municipal council fails to appoint a local assistant the responsibility automatically falls to the administrator.

Local Authority Freedom of Information and Protection of Privacy Act

At times municipal administrators may be asked to supply information to interested parties. Most documents in the possession of the municipality are public with access being provided in the RMA (Section 66) and UMA (Section 326). If parties require or desire access to information that is not a matter of public record, application can be made under *The Local Authority Freedom of Information and Protection of Privacy Act.* As an administrator, you should be aware of this legislation and the regulations pertaining to it. The Act sets out the process for obtaining and supplying the information, designates what information is or is not accessible as well as the fees for providing the information.

Local Improvements

At times a council may wish to perform some work or service in the municipality that will directly benefit certain lands and have those lands pay for the improvement in whole or in part. Examples of this would be paving a street or roadway or installation of a water or sewer system. The local improvement process involves many steps and must be followed precisely as approval is required by the SMB. Legislation for these works is provided in *The Local Improvements Act* and the *Local Improvement Regulations*. Advisory Services Unit has prepared a reference guide to assist administrators with the process for local improvements. Refer to Local Improvements Manual for more information.

(Local Improvements Act)

Municipal Expropriation

Occasionally a municipality may desire to acquire additional land for a municipal purpose like supplying a public utility or building a road. Legislation gives municipalities authority to negotiate and purchase land that is required. If the landowner and the municipality cannot agree on the terms of the sale and purchase a municipality may obtain the land under *The Municipal Expropriation Act*. Attaining land using this legislation is a complicated process that requires the assistance of a solicitor.

Noxious Weeds

Rural and urban municipalities can compel the owner to control and remove noxious weeds from their property. *The Noxious Weeds Act* and *The Noxious Weeds Regulations* and *The Noxious Weeds Designation Regulations* contain the legislation and the process for enforcement. Municipalities may appoint weed inspectors for this duty but it is a duty of the administrator to notify the proper department of the appointment (section 8).

Nuisances

Municipal councils may at some time have to deal with such things as untidy and unsightly premises, junked (derelict) vehicles, excavation nuisances or buildings that are a danger to public safety. These are generally referred to as nuisances. Advisory Services has prepared a guide called the Municipal Nuisance Guide. This publication sets out the process to remedy municipal nuisances. The guide includes sample resolutions, notices and orders for council to use when enforcing the nuisance provisions in legislation.

(RMA 247-251.2; UMA 130-134.2)

Pest Control

Certain animals, insects and diseases are controlled under *The Pest Control Act* and *The Pest Declaration Regulations*. As with the noxious weeds legislation the administrator is required under section 14 of the Act to forward the names of appointees to the proper department.

Stray Animals

The Stray Animals Act and The Stray Animal Regulations fall under the jurisdiction of the Minister of Saskatchewan Agriculture, Food and Rural Revitalization (SAFRR), however Government Relations and Aboriginal Affairs (GRAA) does provide administrative support to municipal officials regarding the legislation. Municipal councils must appoint an administrator for the Act. In most cases this person is the municipality's administrator but it may be anyone. *The Stray Animals Act* applies to all municipalities not only rural. It is important that the person appointed as administrator for this act have knowledge of the legislation. In addition a manual titled Stray Animals Guide is available.

(Stray Animals Act)

Other Statutes and Regulations

Following is a list of some other legislation that administrators should be aware of:

- Agricultural Operations Act and Regulations
- Direct Sellers Act and Direct Sellers Regulations
- Environment Management and Protection Act
- Line Fence Act (rural)
- Municipal Hail Insurance Act (rural)
- Public Health Act, 1994

Section 5 - Contact Information

All publications prepared by GRAA, Municipal Relations Division are available in hard copy or by download from our website. The website also has available for municipalities: sample bylaws, municipal bulletins, frequently asked questions, bulletin boards and links to other sites of municipal interest.
Our website is: www.municipal.gov.sk.ca

Or you may contact by the following:

Advisory Service Unit

Regina Office
410 - 1855 Victoria Avenue
REGINA, SK. S4P 3V7
Phone: (306) 787-2680
Fax: (306) 787-3641

Saskatoon Office
9th Floor, 122-3rd Ave. N.
SASKATOON, SK. S7K 2H6
Phone: (306) 933-6922
Fax: (306) 933-7720

Community Planning Branch

Regina Office
420 - 1855 Victoria Avenue
REGINA, SK. S4P 3V7
Phone: (306) 787-2725
Fax: (306) 787-0194

Saskatoon Office
9th Floor, 122-3rd Ave. N.
SASKATOON, SK. S7K 2H6
Phone: (306) 933-6937
Fax: (306) 933-7720

To obtain copies of the referenced legislation

Office of the Queen's Printer
8th Floor, Chateau Tower
1920 Broad St.
REGINA, SK. S4P 3V7
Phone: (306) 787-6894
Toll Free 1-800-226-7302

Please note you may also download copies of all legislation or statutes in Saskatchewan free of charge from the Queen's Printer website: www.qp.gov.sk.ca